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Amendments to the Abstract

A panel for roofing or siding applications, with a nailing flange along its rear edge and decorative elements simulating natural materials along its front edge. The panel has a longitudinal locking mechanism that allows the panel to be interlocked with similar panels in front of and/or behind it in a water-resistant latching manner that prevents both front-to-back and upward movement of the interlocked panel, while simultaneously encompassing and protecting the nailing flange. The panel includes a transverse locking mechanism for interlocking the panel with similar panels on either side of it in a water-resistant manner. The panel is preferably made of a blend of rubber tire ~~drums~~ crumb and plastic. The panel has a support structure that offers support against pressure applied to the top of the panel while simultaneously providing an integrated venting system for the system of interlocked panels. Starter strips and accessory caps with similar features facilitate the installation of the system of panels onto a substrate.